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HOUSE BILL 307

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

Larry A. Larranaga

AN ACT

RELATING TO TAXATION; CHANGING THE DISTRIBUTION OF MOTOR VEHICLE
EXCISE TAX REVENUES; PHASING IN DISTRIBUTIONS TO THE STATE ROAD
FUND AND TO MUNICIPALITIES AND COUNTIES FOR LOCAL ROAD AND
TRANSPORTATION PURPOSES; AMENDING AND ENACTING SECTIONS OF THE
NMSA 1978.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-14-10 NMSA 1978 (being Laws 1988, Chapter 73, Section 20, as
amended) is amended to read:

"7-14-10. DISTRIBUTION OF PROCEEDS.--

A. The receipts from the tax and any associated interest and penalties shall be
deposited in the "motor vehicle suspense fund", hereby created in the state treasury. As of the
end of each month, the net receipts attributable to the tax and associated penalties and interest
shall be distributed ~~[to the general fund]~~ as follows:

(1) for the period from July 1, 1999 through June 30, 2000, two-thirds
to the general fund, one-ninth to the state road fund, one-ninth to counties pursuant to

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1 Subsection B of this section and one-ninth to municipalities pursuant to Subsection C of this
2 section;

3 (2) for the period from July 1, 2000 through June 30, 2001, one-third
4 to the general fund, two-ninths to the state road fund, two-ninths to counties pursuant to
5 Subsection B of this section and two-ninths to municipalities pursuant to Subsection C of this
6 section; and

7 (3) after June 30, 2001, one-third to the state road fund, one-third to
8 counties pursuant to Subsection B of this section and one-third to municipalities pursuant to
9 Subsection C of this section.

10 B. From the amount allocated to counties pursuant to Subsection A of this
11 section, each county shall receive an amount equal to the proportion that the mileage of public
12 roads maintained by the county is to the total mileage of public roads maintained by all counties
13 in the state. The mileage of public roads maintained by each county shall be determined by the
14 secretary of highway and transportation in accordance with Section 67-3-28.3 NMSA 1978.
15 Amounts distributed to each county in accordance with this subsection shall be used solely for
16 improvement and maintenance of the public roads in the county, acquisition of rights of way and
17 materials pits or other transportation-related materials and projects.

18 C. From the amount allocated to municipalities pursuant to Subsection A of
19 this section, each municipality shall receive an amount equal to the proportion that the
20 population of the municipality is to the total population of all municipalities in the state. The
21 population used shall be that of the most recent federal decennial census. Amounts distributed
22 to each municipality in accordance with this subsection shall be used by the municipality solely
23 for improvement and maintenance of streets within the municipality; payment of paving
24 assessments against property owned by federal, county or municipal governments; or other
25 transportation-related materials and projects.

D. The distributions to counties and municipalities pursuant to Subsection A

1 of this section shall be made by the state treasurer on or before the last day of the month
2 following the month in which the revenues are received. The secretary of highway and
3 transportation shall certify annually to the state treasurer the mileage of public roads maintained
4 by each county. If the certified mileage of a county changes after the annual certification, the
5 secretary shall notify the state treasurer of the change no later than one month after the change."

6 Section 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July
7 1, 1999.

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1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999
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6 February 25, 1999
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9 Mr. Speaker:

10 Your **TRANSPORTATION COMMITTEE**, to whom has been referred
11

12 **HOUSE BILL 307**
13

14 has had it under consideration and reports same with recommendation that it **DO PASS**,
15 and thence referred to the **TAXATION AND REVENUE COMMITTEE**.
16

17 Respectfully submitted,
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21 _____
22 **Daniel P. Silva, Chairman**
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1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999

3 HB 307

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5 Adopted _____ Not Adopted _____

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(Chief Clerk)

(Chief Clerk)

7

8

Date _____

9

10 The roll call vote was 10 For 2 Against

11

Yes: 10

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No: Heaton, Whitaker

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Excused: Godbey

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Absent: None

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